



HOUSE COMMITTEE ON APPROPRIATIONS

FY 10-11

Executive Budget Review

Louisiana Special Education Center

19-655



The Louisiana Special Education Center Budget Unit has one program:

1) LSEC Education Program

The Louisiana Special Education Center is a special school under the jurisdiction of the State Board of Elementary and Secondary Education and is licensed by the Department of Health and Hospitals as an Intermediate Care Facility for the Handicapped (ICF-H) participating in the Medical Assistance Program, known as Title XIX or Medicaid. It is located in Alexandria, Louisiana and was founded in 1947 by an act of the legislature.



Executive Budget By Means of Finance

Louisiana Special Education Center					
Means of Financing (MOF)	Actual Expenditures FY 2008-09	Existing Operating Budget FY 2009-10 (12/1/09)	Executive Budget FY 2010-11	Change From FY 09-10 to FY 10-11	Percent Change From FY 09-10 to FY 10-11
State General Fund (SGF)	\$578,716	\$483,361	\$0	-\$483,361	-100.00%
Interagency Transfers (IAT)	\$15,793,419	\$15,196,441	\$15,485,127	\$288,686	1.90%
Fees & Self-gen Rev (SGR)	\$10,000	\$10,000	\$15,000	\$5,000	50.00%
Statutory Dedications (SD)	\$75,936	\$76,297	\$75,714	-\$583	-0.76%
Interim Emergency Board	\$0	\$0	\$0	\$0	0.00%
Federal Funds (FED)	\$0	\$0	\$0	\$0	0.00%
TOTAL MOF	\$16,458,071	\$15,766,099	\$15,575,841	-\$190,258	-1.21%
Authorized Positions	218	211	210	-1	-0.47%

Interagency Transfers are primarily funds received from the Department of Health and Hospitals as Title XIX funds and the Department of Education. Statutory Dedications are Education Excellence Funds. Federal Funds are received as Interagency Transfers. There are no ARRA Federal Funds appropriated to this agency.



SGF Revenue – Louisiana Special Education Center

19-655	STATE GENERAL FUND				
	Actual Expenditures FY 08-09	Existing Operating Budget FY 09-10 (12/01/09)	Executive Budget FY 10-11	Change from FY 09-10 to FY 10-11	FY10 to FY11 % Change
Administration/Support Services	\$323,665	\$323,295	\$0	-\$323,295	-100%
Instructional Services	\$228,490	\$18,966	\$0	-\$18,966	-100%
Residential Services	\$26,561	\$141,100	\$0	-\$141,100	-100%
TOTAL	\$578,716	\$483,361	\$0	-\$483,361	-100%



Total Revenue – Louisiana Special Education Center

19-655	TOTAL MEANS OF FINANCE				FY10 to FY11 % Change
	Actual Expenditures FY 08-09	Existing Operating Budget FY 09-10 (12/01/09)	Executive Budget FY 10-11	Change from FY 09-10 to FY 10-11	
Administration/Support Services	\$3,480,645	\$3,391,312	\$0	-\$3,391,312	-100%
Instructional Services	\$4,498,205	\$4,372,836	\$15,575,841	\$11,203,005	256%
Residential Services	\$8,479,221	\$8,001,951	\$0	-\$8,001,951	-100%
TOTAL	\$16,458,071	\$15,766,099	\$15,575,841	-\$190,258	-1%



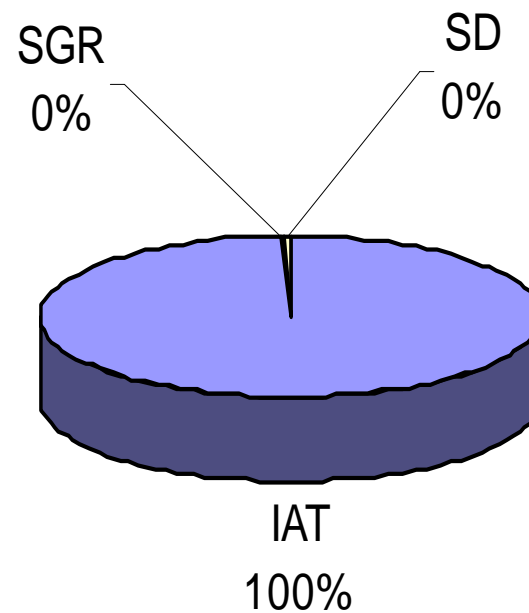
Position Summary

19-655	AUTHORIZED FULL-TIME EQUIVALENTS				
	Actual FY 08-09	Existing Operating Budget FY09-10 (12/01/09)	Executive Budget FY 10-11	Change from FY 09-10 to FY 10-11	FY10 to FY11 % Change
Administration/Support Services	27	25	0	-25	-100%
Instructional Services	38	38	210	172	453%
Residential Services	153	148	0	-148	-100%
TOTAL	218	211	210	-1	0%

Position changes are a result of reductions and realignment.



Louisiana Special Education Center FY 10-11 Means of Finance





Significant Budget Changes - Statewide

\$266,616 IAT	State Employee Retirement Rate Adjustment
\$101,610 IAT	Salary Base Adjustment
(\$119,929) IAT	Attrition Adjustment
(\$83,400) IAT	Personnel Reductions including eliminating 1 position
(\$91,875) IAT	Salary Funding from Other Line Items
\$164,609 IAT	Adjustment for Acquisitions and Major Repairs
\$51,055 IAT	Adjustment for Legislative Auditor Fees, Risk Management, Uniform Payroll System fees, Civil Service fees, public training fees



Significant Budget Changes

(\$583) SD

This is a decrease in Statutory Dedications from the Education Excellence Fund which is derived from the Tobacco Settlement and the Millennium Trust as projected by the Revenue Estimating Conference

\$5,000 SGR

This is an increase in Self-generated Revenues due to projected increase to the cost of meals for school employees

(\$483,361) SGF

This represents savings in SGF due to Louisiana Special Education Center maximizing Title XIX funds

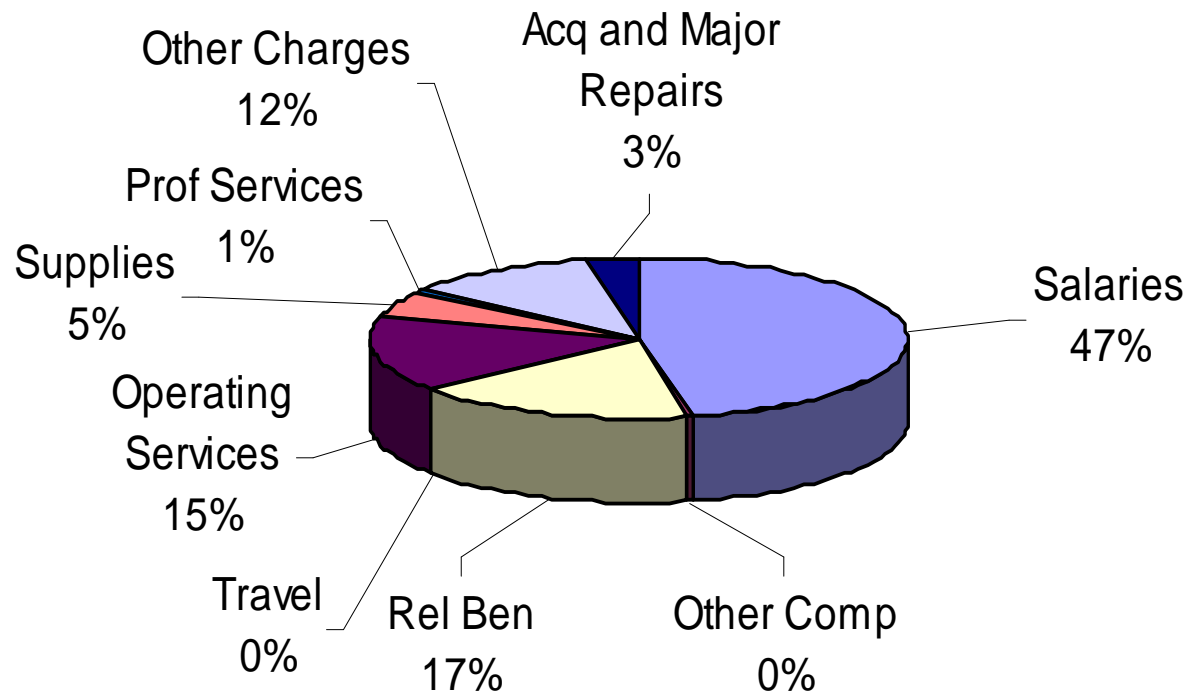


FY 10-11 Executive Budget by Expenditure Line Item

Expenditures	FY 08-09 Actual Budget	FY 09-10 Existing Operating Budget (12/01/09)	FY 10-11 Executive Budget	Change from FY 09-10 to FY 10-11	Percent Change
Salaries	\$7,952,029	\$7,503,598	\$7,279,574	-\$224,024	-3.0%
Other Compensation	\$257,409	\$107,819	\$76,392	-\$31,427	-29.1%
Related Benefits	\$2,274,330	\$2,395,090	\$2,590,291	\$195,201	8.2%
Travel	\$13,360	\$18,000	\$18,000	\$0	0.0%
Operating Services	\$694,097	\$2,488,879	\$2,390,692	-\$98,187	-3.9%
Supplies	\$943,069	\$878,536	\$823,019	-\$55,517	-6.3%
Prof Svcs	\$235,386	\$142,246	\$113,246	-\$29,000	-20.4%
Other Charges	\$1,368,608	\$1,833,891	\$1,805,378	-\$28,513	-1.6%
Acq/Major Repairs	\$2,719,783	\$314,640	\$479,249	\$164,609	52.3%
Unallotted	\$0	\$83,400	\$0	-\$83,400	-100.0%
TOTAL EXP	\$16,458,071	\$15,766,099	\$15,575,841	-\$190,258	-1.2%



LSEC FY 10-11 Expenditure Line Item





LSEC Discretionary and Non-Discretionary Funding in FY 10-11 Executive Budget

Discretionary	\$15,236,300	97.82%
Non-Discretionary	\$339,541	2.18%
Total	\$15,575,841	100.00%

Non-discretionary funding within LSEC's FY 10-11 Executive Budget Recommendation is primarily due to the Statutory Dedicated Education Excellence Fund and employer contributions for retiree group insurance. In addition, LSEC's instructional expenditures pursuant to the federal mandate of providing a free, appropriate public education (FAPE) appear to be nondiscretionary.



Statutory Dedications

Louisiana Special Education Center Statutory Dedication Comparison					
Statutory Dedications	FY 08-09 Actual Expenditures	FY 09-10 Existing Operating Budget 12/1/09	FY 10-11 Executive Budget	Change FY 09-10 to FY 10-11	Percent Change
Education Excellence Fund	\$75,936	\$76,297	\$75,714	-\$583	-0.8%
TOTAL	\$75,936	\$76,297	\$75,714	-\$583	-0.8%



Dedications

Education Excellence Fund Const. Art. VII, Section 10.8

- One-third of the Millennium Trust is dedicated to the Education Excellence Fund for public and nonpublic elementary and secondary education
- The Louisiana Constitution states that the amount of \$75,000 plus a per pupil amount equal to the EEF amount per child distributed to public school systems shall be allocated to the Louisiana Special Education Center



Louisiana Special Education Center

FY 10-11 SALARIES/POSITIONS

- \$7.3 million for Salaries and Other Compensation
- \$2.6 million for Related Benefits
- Total Personal Services = \$9.9 million, 64% of the LSEC total Executive Budget Recommendation

- Average Instructional Salary = \$53,871
- Average NonInstructional Salary = \$29,887

- 210 Authorized Positions (166 classified and 44 unclassified)

- As of March 17, 2010, LSEC had 3 vacancies



LSEC

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